

R-99-8

**RESOLUTION AUTHORIZING ADDITIONAL PENALTY**  
**ON DELINQUENT TAXES UNDER SECTION 33.08**  
**OF THE TEXAS PROPERTY TAX CODE**

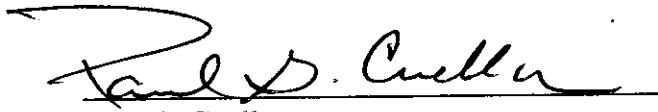
**WHEREAS**, the City of Somerset has contracted with private legal counsel to enforce collection of delinquent property taxes pursuant to Section 6.30, Texas Property Tax Code ("Tax Code"), or alternatively, another taxing unit that collects taxes for the City of Somerset has contracted with private legal counsel under Section 6.30;

**WHEREAS**, such private legal counsel is entitled to 15% of the delinquent taxes, penalty and interest which are collected and subject to the contract, and City of Somerset has previously imposed the additional penalty for collection costs under Section 33.07 of the Tax Code; and

**WHEREAS**, Section 33.08 of the Tax Code authorizes the City of Somerset to further provide that taxes that become delinquent on or after June 1 of the year in which they become delinquent shall incur an additional penalty not to exceed 15% of the tax, regular penalty and interest in order to defray costs of collection;

**NOW, THEREFORE, BE IT RESOLVED** by the Council of the City of Somerset, that all 1998 taxes and taxes for all subsequent years which become delinquent on or after June 1 of the year in which they become delinquent shall, in order to defray costs of collection, incur an additional penalty of 15% of the tax, regular penalty and interest.

**PASSED AND APPROVED** this 14<sup>th</sup> day of October, 1999.

  
Paul G. Cuellar  
Mayor

ATTEST:

